

Exhibit 70

Sent: Friday, August 08, 2008 7:24 PM

To: pmanafort@davismanafort.com

Talk then enjoy

From: Paul Manafort

To: Brad Zackson

Sent: Fri Aug 08 19:20:24 2008

Subject: RE: Update

Brad

Money should be in the account tomorrow (Friday). I was in an all day meeting today so no time to chat. Am free tomorrow morning. I will call you before noon to catch up.

P

From: Brad Zackson [mailto:bz@dynamicworldwide.com]

Sent: Thursday, August 07, 2008 1:50 PM

To: Paul Manafort

Subject: Update

Paul,

Welcome back, I spoke to Rick, he told me you're back. Everything is going well here; the meetings with Inovalis went well. The meeting with the Russian was changed last night and will now be on Monday, we aren't sure of the time yet- I will let you know, if you can attend im sure it will be good. This morning I had a good meeting with Newmark in reference to Kiev and Odessa, we should be getting a lot of info from them shortly. There should be a conference call tomorrow with Capello which I'm going to try to bring to conclusion. Below are the wiring instructions, can you please send that out when you can. I'm here with Arthur for most of the afternoon if you give me a ring we can bring you up to speed on everything.

CMZ Ventures, LLC

Metropolitan National Bank
99 Park Avenue
New York, NY 10016

Routing Number: 026013356
Account Number: 0120005069

Regards,

Brad

**NON-INTEREST
WIRE TRANSFER INSTRUCTIONS**

BANK:

Capital One
57 West 57th Street
New York, New York

ABA NUMBER:

021407912

ACCOUNT NAME:

GOLDBERG WEPRIN & USTIN LLP
Special Account
1501 Broadway, 22nd Floor
New York, New York 10036

ACCOUNT NUMBER:

2744047982

SWIFT CODE #

NFBKUS33

Exhibit 71

Amnesty to report offshore accounts expires September 23

Alvaro Aguilar Alfú - Panama [aaguilar@laglex.com]

The sender of this message has requested a read receipt. [Click here to send a receipt.](#)

This message was sent with High importance.

Sent: Wednesday, September 16, 2009 3:26 PM

It has come to our attention that you are US citizens or residents directors or shareholders of the corporations in reference and you have not paid annual taxes, resident agents fees nor complied with your obligations as director or shareholder under Panama and US laws.

FBAR (Foreign Bank Account Reports) forms may be due for filing in your case. Civil and criminal penalties for non-compliance with the FBAR filing requirements are severe. Civil penalties for a non-willful violation can range up to \$10,000 per violation. A finding of non-willful violation is likely to be found only in those cases where the taxpayer marked the appropriate box on Schedule B and reported the income from the foreign account, had no prior FBAR filing violations and cooperated with the IRS in its investigation. Civil penalties for a willful violation can range up to the greater of \$100,000 or 50 percent of the amount in the account at the time of the violation. The IRS has six years to impose civil penalties on failure to file an FBAR. Criminal penalties for violating the FBAR requirements can range from a \$250,000 to a \$500,000 fine or 5-10 years' imprisonment or both. Civil and criminal penalties may be imposed together.

We are resending a note we received from our colleagues, explaining negative effects of non-compliance.

Regards,

Alvaro Aguilar Alfú

Lombardi Aguilar Group

www.laglex.com

+507 3406447

Recent FBAR extension helps, but September 23 amnesty deadline still looms in many circumstances

Our most recent alert discusses the recent extension to file Report of Foreign Bank and Financial Accounts ("FBARs") in certain circumstances, but warns that the extension does not cover all circumstances and urges taxpayers to make an amnesty

filing by September 23 in uncovered circumstances.

8/17/2009

The annual report of Foreign Bank and Financial Accounts (FBAR) for calendar year 2008, filed on Form TD F 90-22.1, was due to be received by the IRS on June 30, 2009. With that deadline past, companies now need to consider whether they should file for years 2003 to 2008 under an amnesty program that ends on September 23, 2009.

On August 10, 2009, the IRS issued Notice 2009-62, which provides an extension to June 30, 2010, for FBARs relating to 2003 to 2008 for (i) persons with signature authority over, but no financial interest in, a financial account; and (ii) persons with a financial interest in, or signatory authority over, a foreign financial account in which the assets are held in a commingled fund. Helpfully, this latter point applies to U.S. investors that hold 50-percent-or-less interests in offshore private equity funds, hedge funds, and similar funds.

It is important to understand that the extension in Notice 2009-62 does not apply in all circumstances. Where it does not apply, taxpayers should consider working to gather material for a timely submission of FBAR returns and attachments for prior years to meet the September 23 amnesty deadline.

Background

The FBAR report must be filed by any U.S. person who has a "financial interest" in, or "signature authority" over, any "financial account" in a foreign country, if the aggregate value of the account or accounts exceeds \$10,000 at any time during the calendar year. The term "financial account" is broadly defined and includes any bank, securities, securities derivatives, or other financial instrument accounts. It includes any savings, demand, checking, deposit, or other account maintained with a financial institution.

For the 2008 FBAR, the term "United States person" means a (1) citizen or resident of the U.S., (2) domestic partnership, (3) domestic corporation, or (4) domestic estate or trust. There is no exemption from the filing requirement for U.S. tax-exempt investors. A domestic partnership includes a U.S. private equity fund and fund of funds, as well as a limited liability company taxed as a partnership.

Penalties for failure to make a required FBAR filing can be severe up to \$10,000 for each violation, and the greater of \$100,000 or 50 percent of the balance of the account for willful violations. Penalties may be abated for reasonable cause at the discretion of the IRS. Criminal penalties may also be imposed.

The FBAR instructions for 2008 state that financial accounts "generally also encompass any accounts in which the assets are held in a commingled fund, and the account owner holds an *equity interest* in the fund (*including* mutual funds)" (emphasis added). Before the 2008 filing deadline on June 30, 2008, the IRS clarified that it interpreted the

instructions to require the reporting by U.S. investors of less-than-50-percent holdings in offshore private equity funds, hedge funds, and similar funds.

Amnesty September 23, 2009, deadline

The IRS has stated that U.S. persons who failed to file FBARs for any of the prior six years (2003 to 2008), but reported and paid tax on all taxable income, should file FBARs for such years by September 23, 2009, with an attachment providing the reason why the FBARs were not filed on time, together with copies of their tax returns. In such cases, the IRS has advised that no penalties will be imposed for the late filing of FBARs. Note that the mailing address for submitting the amnesty is different from the mailing address for filing the regular FBAR return.

Many U.S. investors only recently became aware of the need to make FBAR filings. As a result of this amnesty provision, taxpayers should consider whether they had FBAR obligations for prior years. If they do, they should try to take advantage of the amnesty and file for such prior years in a timely manner.

This amnesty is not unconditional. The taxpayer must (i) explain the reason for the late filing, (ii) have reported and paid all taxable income for each applicable year, and (iii) attach copies of tax returns for each applicable year. The rationale that the U.S. investor was not aware of the filing obligation in the particular circumstances should result in qualifying for the amnesty. This should be the case despite the official IRS position that the guidelines for FBAR filing are broad and have not changed for many years.

Conclusion

Any amnesty filings for calendar years 2003 through 2008 must be mailed no later than September 23, 2009. Taxpayers should determine if they can benefit from such an amnesty filing, while deferring the reporting of items qualifying for the extension in IRS Notice 2009-62.

To ensure compliance with IRS requirements, we inform you that any federal tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed in this communication. Full text in

http://www.nixonpeabody.com/publications_detail3.asp?ID=2891

Exhibit 72

UNI-37

040629000681

ARTICLES OF ORGANIZATION

OF

Dynamic BL Health LLC

Under and Pursuant to Section 203 of the Limited Liability Company Law
of the State of New York

Goldberg Weprin Finkel Goldstein LLP
1501 Broadway, 22nd Floor
New York, NY 10036

2009 JUN 29 PM 2:59

FILED

Customer Reference # DYNAM98947

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED JUN 29 2009

TAXS

BY: ES

2009 JUN 29 PM 2:05

RECEIVED

DRAWDOWN

744

ES

090629000681

ARTICLES OF ORGANIZATION

OF

Dynamic BL Health LLC

**Under and Pursuant to Section 203 of the Limited Liability Company Law
of the State of New York**

The undersigned being the organizer of the Limited Liability Company does
hereby certify:

FIRST: The name of the limited liability company is:

Dynamic BL Health LLC

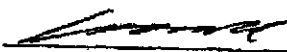
SECOND: The office of the Limited Liability Company shall be located in the
County of New York.

THIRD: The Secretary of State is designated as the agent of the Limited Liability
Company upon whom process against the Limited Liability Company may be served, and
the address to which the Secretary of State shall mail a copy of any process against the
Limited Liability Company served upon him is:

c/o The Limited Liability Company
1501 Broadway, 25th Floor
New York, NY 10036

FOURTH: The management of the limited liability company shall be vested in a
manager or managers or class or classes of managers.

IN WITNESS WHEREOF, I hereunto sign my name this twenty-ninth day of
June, 2009.



Thomas D. Osgood, Organizer

090629000681

STATE OF NEW YORK
DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of
the Department of State, at the City of
Albany, on June 30, 2009.

A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro
First Deputy Secretary of State

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS

ALBANY, NY 12231-0001

FILING RECEIPT

=====

ENTITY NAME: DYNAMIC BL HEALTH LLC

DOCUMENT TYPE: ARTICLES OF ORGANIZATION (DOM LLC)

COUNTY: NEWY

=====

FILED: 06/29/2009 DURATION: ***** CASH#: 090629000744 FILM #: 090629000681

FILER:

GOLDBERG WEPRIN FINKEL GOLDSTEIN
LLP
1501 BROADWAY, 22ND FLOOR
NEW YORK, NY 10036

EXIST DATE

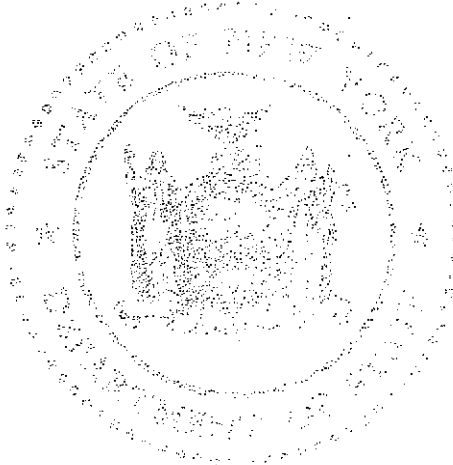
06/29/2009

ADDRESS FOR PROCESS:

THE LLC
1501 BROADWAY
NEW YORK, NY 10036

25TH FLOOR

REGISTERED AGENT:



=====

SERVICE COMPANY: UNITED CORPORATE SERVICES - 37

SERVICE CODE: 37 *

FEEs	260.00

FILING	200.00
TAX	0.00
CERT	0.00
COPIES	10.00
HANDLING	50.00

PAYMENTS	260.00

CASH	0.00
CHECK	0.00
CHARGE	0.00
DRAWDOWN	260.00
OPAL	0.00
REFUND	0.00

DYNAM98947

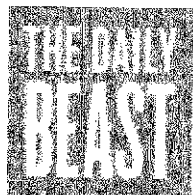
DOS-1025 (04/2007)

Exhibit 73

12/18/11

The Gas Wars - Print View - The Daily Beast

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The Gas Wars

Although Russia recently ended its shutdown of the natural-gas pipeline that runs through Ukraine to Europe, the seeds for a new dispute are already being sown.

by [Anna Nemtsova \(/contributors/anna-nemtsova.html\)](http://contributors/anna-nemtsova.html) | January 25, 2009 7:00 PM EST

For nearly three weeks earlier this month (#), Russia and Ukraine were locked in a dispute over the price Kiev was to pay for Russian gas. As the two sides bickered, Russia shut off all gas supplies to Ukraine, while paying customers in Eastern Europe who depend on Gazprom's supplies had to endure freezing temperatures. Bulgaria declared a national emergency and vowed to reopen a Soviet-era nuclear power station to ensure its energy independence. Both sides called it a purely commercial dispute, but politicians in Kiev charge that the gas war has something to do with the Kremlin's dislike of Ukraine's pro-Western, pro-European Union president. The role of RosUkrEnergo, a gas trading company that has acted as a middleman, has also been attacked for allegedly giving kickbacks to top politicians on both sides. Russia switched the gas back on last week—but on Monday Kiev called for a new round of talks to decide future prices, raising the specter of renewed new gas warfare. NEWSWEEK's Anna Nemtsova spoke to Ukraine's deputy Prime Minister Hryhoriy Nemyria who, along with Prime Minister Yulia Tymoshenko, played a key role in resolving the dispute. Excerpts:

NEWSWEEK: Why does Russia insist on raising the price Ukraine pays for gas when world energy prices are fall

IA: Let us look at what a 'fair price' means, both for gas we consume and gas we transit to Europe. The calculation would be very simple: you take the price paid by end users like Germany, then deduct the transit fees Russia has to pay to [pipe the gas through] the Czech Republic and Ukraine. By that logic, the approximate price we should be paying at the Russian border is \$200 to \$230. That was where our price came from when we negotiated with Gazprom. We also had a memorandum on prices signed by two prime ministers. We can only guess now about what has happened to our Russian partners since October [2007]. Russia has several motives [for raising prices]. Oil prices fell significantly; even Mr. Putin admitted that the price of gas will also fall tremendously by this summer. But we would like to avoid any political retaliation.

Why has Ukraine allowed a middleman company, RosUkrEnergo, to make huge profits trading gas between Gazprom and Ukraine over the last three years? Putin called it "corruption on a grand scale"

12/18/11

The Gas Wars - Print View - The Daily Beast

Ly It has been a gas-transit monopoly since January of 2006. There was an attempt to create a monopoly for domestic distribution as well. In one of his interviews, one of RosUkrEnergo's Ukrainian owners, Mr. Dmitry Firtash, mentioned that his company controlled 75 percent of the domestic market. For years now Prime Minister Tymoshenko has been highlighting how nontransparent the company was, that its corruption led to the highest political levels. [Anti-corruption NGO] Global Witness investigated RosUkrEnergo and had serious questions for its owners, but did not get any good responses. There is no good reason for it to exist. Everything would have been different now if there were no RosUkrEnergo and its corruption, which extends to politics on both sides [in Russia and Ukraine]. It takes two to tango. We are glad to hear that Putin believes it is corrupt; it means that the last days of RosUkrEnergo have come.

The Russians say they have nobody to negotiate prices with in Ukraine because Ukrainians are so divided between President Viktor Yushchenko and Prime Minister Yulia Tymoshenko.

Ukraine is not the only country with such political complications. The prime ministers and presidents in the Czech Republic and Poland have their issues too. In spite of all our political tensions, Prime Minister Tymoshenko has been trying her best to depoliticize the gas issue in Ukraine.

What does Russia want from this? Is Russia taking hard stands in these negotiations to influence or even control the pipeline?

One of Russia's goals is to shift European opinion in favor of building the Nord Stream and South Stream pipelines [which bypass Ukraine]. But in reality Gazprom is killing the goose that brings Russia golden eggs. The Russian economy depends on gas sales to Eastern and Central Europe. The longer each gas war lasts, the more ruined both Gazprom's and Ukraine's reputations are going to be, as the customers are not willing to go into details of our disputes when their homes are cold.

Tags:

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- [Putin. \(/topics/putin.html\)](/topics/putin.html)
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- [NEWSWEEK. \(/topics/newsweek.html\)](/topics/newsweek.html)
- [Bulgaria \(/topics/bulgaria.html\)](/topics/bulgaria.html)

Exhibit 74

CONTRACT #KP

OF 19 January 2009

Between

**OPEN JOINT-STOCK COMPANY
GAZPROM
Moscow, Russian Federation**

And

**NATIONAL JOINT-STOCK COMPANY
NAFTOGAZ UKRAINY**

Kiev, Ukraine

Purchase-sale of gas in 2009 – 2019

Moscow

19 January 2009

Open Joint-Stock Company Gazprom, legal entity in accordance with legislation of Russia, hereinafter referred to as Seller, represented by Chairman of Board Miller Alexey Borisovich, acting on the basis of the Statute as a Party

And

The National Joint-Stock Company "Naftogaz Ukrainy", hereinafter referred to as Buyer, represented by Chairman of Board Dubina Oleg Victorovich, acting on the basis of the Statute as another Party,

Hereinafter collectively referred to as the Parties and individually as the Party, entered into this Contract as follows:

ARTICLE 1 Definitions

The Parties to this Contract agree that the following words and definitions have the following meaning:

1.1. **"Contract"** shall mean this Contract and also attachments thereto that is references in this documents may be amended, attached or adjusted and incorporated therein in accordance with the provisions set forth in this Contract.

1.2. **"Natural gas"** or **"Gas"** shall mean any hydrocarbon or mixture of hydrocarbons in a gaseous state consisting primarily of methane and noncombustible gases obtained from Earth's crust in their natural condition separately or together with liquid hydrocarbons and are processed to be transported through gas pipeline.

1.3. **"Cubic meter"**, **"cub. m"** or **"m³"** shall mean such quantity of dry gas that occupies the space of one cubic meter at 20⁰ Celsius and absolute pressure of 0.101325 MPa.

1.4. **"Day"** shall mean the twenty-four (24) hour period commencing at 10:00 o'clock Moscow time and ending at 10:00 o'clock Moscow time of the following calendar day. During summer daylight saving time duration of the Day shall constitute 23 hours, and during winter daylight saving time it will constitute 25 hours.

1.5. **"Month of supply"** shall mean the period of time commencing at 10:00 o'clock Moscow time on the first day of reporting month and ending at 10:00 o'clock Moscow time of the first day of the following month.

1.6. **"Quarter of supply"** shall mean any of the following periods of three consecutive months commencing at 10:00 o'clock Moscow time on the first day of any Quarter and ending at 10:00 o'clock Moscow time of the first day of the next Quarter: I January through March; II – April through June; III – July through September; IV – October through December.

1.7. **"Year of supply"** shall mean the 12-hour period of time commencing at 10:00 o'clock Moscow time on January 1 and ending at 10:00 o'clock Moscow time of the year following the reporting year.

1.8. **"Monthly volume of supply"** shall mean the volume of gas which is determined by the Parties in accordance with p. 3.2 of this Contract.

1.9. **"Average daily rate of delivery"** shall mean the volume of natural gas to be determined by dividing the scheduled quarterly volume of delivery by the number of days of the respective Quarter of supply.

1.10. **"Delivery Point"** shall mean the site where the right of ownership, responsibility, as well as all expenses and risks related to delivery of Natural gas are transferred from Seller to buyer. The point of delivery of Natural gas shall be the point where the gas pipeline crosses the border of the Russian Federation/Ukraine and/or the border of Belarus/Ukraine within the area of respective gas-metering facility or the Gas consumption metering point.

1.11. **"Gas-metering facility" (GMF)** shall mean the facility where the quantity of gas and its quality parameters are measured.

1.12. **"Gas consumption metering point (GCMP)"** shall mean the facility where the quantity of gas is measured on the pipeline during the delivery/acceptance process.

1.13. **"Gas metering facilities (GMF)"**: GMF "Sudzha", GMF "Sokhranovka", GMF "Serebrianka", GMF "Pisarevka", GMF "Valuiki", GMF "Platovo", GMF "Mozyr", GMF "Kobrin", GMF "Prokhorovka" and GMF "Belgorod".

1.14. **"Gas consumption metering points"**: GCMP to Volchansk and GCMP Loznaya.

ARTICLE 2 Subject of Contract

2.1 The subject of this Contract is purchase-sale of Natural gas of Russian, Kazakhstan's, Uzbek and Turkmenian origin.

2.2 The Seller commits to transfer, and the Buyer commits to accept Natural gas from January 1, 2009, till December 31, 2019, on conditions of DAF border of Russian Federation/Ukraine and/or the border of Belarus/Ukraine ("Incoterms"-2000) at Delivery points in the quantities of **40 bln.cub.m in 2009**, and beginning from 2010 – **52 40 bln.cub.m annually (hereinafter "Annual Contractual Quantity" or "ACQ")** and pay for all delivered gas subject to conditions of this Contract.

2.2.1. The Parties agreed upon 2009 Natural gas delivery of 40 billion m³ of the natural gas and its subsequent division by the quarters:

bln.cub.m			
I	II	III	IV
5.0	10.5	12.0	12.5

2.2.2. The Parties agreed upon 2010 Natural gas delivery of 52 bln.cub.m and the following distribution by quarters:

bln.cub.m			
I	II	III	IV
16.2	10.8	10.0	15.0

The quarterly distribution of Gas supplies in 2011-2019 is determined by supplementary agreements to this Contract, which are to be signed by the Parties before November 1 of the year preceding the Year of supply, and if corresponding agreements are not signed, the quarterly quantities shall be distributed in accordance with in accordance with the distribution which occurred during the year preceding the Year of supply.

2.2.3 The ACQ specified in this p. 2.2 may be adjusted as agreed upon by the Parties no later than six (6) months prior to beginning of the relevant Year of supply. Agreement between the Parties concerning ACQ adjustment shall be executed in writing and may be expressed in the form of written confirmation made by one Party in response to appropriate written request from another Party. However, the ACQ adjustment shall not exceed 20% of the quantity specified above in this p. 2.2.

2.2.5. In the course of each Year of supply the Buyer shall collect and pay or pay, if the quantity was delivered by Seller, but not collected by the Buyer at least the following Minimal Annual Contractual Quantity (hereinafter **MACQ**) of Natural gas:

$$\text{MACQ} = 0.8 \times \text{ACQ}$$

2.3 The Seller commits to deliver Natural gas to the Buyer in the general flow of gas at Delivery points on the border of Russian Federation/Ukraine and/or the border of Belarus/Ukraine.

2.4 The Buyer shall ensure acceptance of Natural gas from Seller at Delivery points on the border of Russian Federation/Ukraine and/or the border of Belarus/Ukraine.

2.5 The Seller shall ensure delivery of Natural gas to the Buyer with the quality at each Delivery point to comply with the following physical and chemical indicators (PCS):

Indicators	Quantity
Methane $\text{CH}_4(\text{C}_1)$, %	- 90 minimum
Ethane $\text{C}_2\text{H}_6(\text{C}_2)$, %	- not-to-exceed 7
Propane $\text{C}_3\text{H}_8(\text{C}_3)$, %	- not-to-exceed 3
Butane	- not-to-exceed 2
Nitrogen N_2 , %	- not-to-exceed 5
Pentane $\text{C}_5\text{H}_{12}(\text{C}_5)$ and other heavier hydrocarbons, %	- not-to-exceed 1
Carbon Dioxide (CO_2), %	- not-to-exceed 2
Oxygen O_2 , %	- not-to-exceed 0.02
Mass concentration of Hydrogen Sulfide H_2S , mg/m^3	- not-to-exceed 6
Mass concentration of Mercaptan Sulfur, mg/m^3	- not-to-exceed 20
Mechanical additives	- none
Allowable range of lower combustion value, kcal/m^3	
- maximum	- not-to-exceed 8250
- minimum	- not-to-exceed 7800
Dew-point on water at pressure 3.92 MPa	- not-to-exceed minus 8 degrees Celsius

Gas shall not contain mechanical additives, gum, gum formers.

ARTICLE 3 Gas delivery and acceptance

3.1 Technical requirements for Gas delivery and acceptance, requirements to identification of gas quantity and quality are specified in Technical Agreement between OJSC Gazprom and NJSC "Naftogaz Ukrainy" concerning the terms of delivery and acceptance of Natural gas at the border Gas metering facilities to support its transit across Ukraine and also, transfer of Natural gas to consumers in Ukraine (hereinafter "Technical agreement") to be executed annually.

The Seller shall supply gas into Buyer's gas transmission system on its own and/or via any other authorized gas transmission entity in the general gas flow.

3.2 The monthly volume of supply is determined by multiplying the Average daily delivery rate by the number of days in the corresponding month of supply.

The monthly gas supply volumes may be adjusted within the range of quarterly volumes as agreed upon by the Parties.

The Parties will coordinate their proposals to adjust monthly gas supply rates 15 days prior to beginning of the Month of supply.

Gas will generally be supplied equally within the month with allowable deviation of daily volumes from Average daily delivery rate of maximum 6.0 (six) per cent.

3.3. Each Party shall immediately notify another Party of any accidents or deficiencies and other circumstances causing reduction or full termination of Gas supply and/or receipt. If any such circumstances occur, the Parties commit to prompt consideration of the issues related to the adjustment of Gas volume supplies.

3.4. According to this Contract, dispatcher information and regulation of gas supply-and-acceptance modes is facilitated by the dispatcher services of the allied gas transportation organizations.

3.5 The quantity of supplied gas and its quality will be identified by measurement gauges installed at Gas metering facilities and gas consumption metering points.

3.6. Delivery and acceptance of the gas supplied to Buyer by Seller shall be conducted in the general flow at Gas metering facilities and gas consumption metering points. Authorized representatives of cooperating gas transmission organizations shall sign daily technical deeds on a daily basis and sign monthly technical deeds at GMF and GCMP which keep records of the volume of gas supplied to Ukraine, as well as PCS passport certificates by no later than three days upon the end of the Month of supply.

3.7 Monthly technical gas delivery and receipt deeds will contain information concerning the gas supply volumes and origin and will be approved by an authorized representative of the Buyer's gas transmission company.

Commercial monthly technical gas delivery and receipt deeds shall be signed by the Seller and the Buyer and will contain information concerning the supply volumes, physical lower heating power of gas, price and value of supplied gas.

The said deeds shall be signed by no later than the 8th day of the month flowing the Month of supply based on monthly technical gas delivery and receipt deeds signed by authorized representatives of cooperating gas transmission organizations at all GMF and GCMP's before the 3rd day of the month flowing the Month of supply.

Technical gas delivery and receipt deeds are signed in 4 copies (one each for the Seller and representative of cooperating gas transmission organization and 2 each for the Buyer), and commercial technical gas delivery and receipt deeds shall be signed in 4 copies (2 each for each Party) to be submitted to customs authorities for declaration purposes and also, as a document for settlement payments.

3.8 The quantity of gas specified in commercial technical gas delivery and receipt deed and its value shall be final and binding for the Seller and the Buyer and shall serve as a basis for verification of settlement payments.

3.9 The right of ownership for the Gas shall transfer from the Seller to the Buyer on conditions of DAF border of Russian Federation/Ukraine and/or the border of Belarus/Ukraine at Delivery points. After the transfer of the right of ownership the Buyer shall bear all risks and accept all responsibility related to the right of ownership for the Gas.

The Seller guarantees that the Gas supplied to the Buyer under this Contract is owned by Buyer and is not subject to claims or exigencies of third parties.

3.10 The natural gas supplied under this Contract is intended for consumers in Ukraine, and the Buyer may not sell it outside Ukraine.

3.11 In the event of supply of the Russian natural gas Seller shall, upon written request of the Buyer and at the cost of the latter, obtain on an annual basis form CT-1 Certificates of origin of commodity with the Chamber of Commerce of the Russian Federation.

In the event that natural gas of Kazakhstan, Uzbek or Turkmenian origin is supplied, the Seller shall provide to the Buyer notification of origin of such gas.

The Seller shall issue the certificate based on the evaluation report issued by Autonomous non-profit organization "Soyuzexpertiza" within 5 business days upon receipt of written request from the Buyer and transfer this certificate to Buyer.

The Buyer will pay for the Seller's services related to the issuance of certificate and each quarterly evaluation report confirming the actual volumes of supplied Russian natural gas and its total value including VAT which is to be supported by documents per each document.

The Buyer shall pay for the issuance of certificate and evaluation reports in US dollars to the Seller's account within 5 (five) banking days from the date it receives the Seller's invoice. The Buyer shall bear all money transfer related costs. The services related to the

issuance of certificate and evaluation reports shall be supported by the deeds issued in 2 copies (one each for each Party) that will be signed by representatives of the Seller and the Buyer within one week upon the issuance of certificate and/or evaluation reports. The deeds will make a basis for the issuance of invoices of payment for the services related to the issuance of certificate and evaluation reports.

ARTICLE 4 Contractual price of gas

4.1 Contractual price of Natural gas having the basic lower heating power of 8050 kcal/cub.m and supplied under this Contract is calculated on a quarterly basis by the following formula:

$$P_n = P_0(0.5 \times G/G_0 + 0.5 \times M/M_0) \times k$$

Where: P_n is contractual price in US dollars per 1000 cubic meters of gas,

Contractual price P_n is determined as of 1 January, 1 April, 1 July and 1 October each year of supply and is valid for the duration of corresponding quarter of supply.

Contractual price P_n which is in effect in Quarter 1 of 2009 constitutes 360 US dollars per 1000 cubic meters of gas.

P_0 is basic price of 450 US dollars per 1000 cubic meters of gas;

G_0 is the parameter which is numerically equal to the mean value of price of gasoil 0.1 in US dollars per one meter-ton for the reference period of 9 months from April till December 2008. The gasoil prices are published in the "Platt's Oilgram Price Report" in the section "European monthly averages" Cargoes FOB Med. Basis Italy and are a mean value between the higher and lower quotes with the accuracy of up to the second digit after the point;

$G_0 = 935.74$ US dollars per each meter-ton

M_0 is the parameter which is numerically equal to the mean value of price of fuel oil containing 1% sulfur in US dollars per one meter-ton for the reference period of 9 months from April till December 2008. Fuel oil containing 1% sulfur prices are published in the "Platt's Oilgram Price Report" in the section "European monthly averages" Cargoes FOB Med. Basis Italy and are a mean value between the higher and lower quotes with the accuracy of up to the second digit after the point;

$M_0 = 520.93$ US dollars per each meter-ton

G is the parameter which is numerically equal to the mean value of monthly prices of gasoil 0.1 in US dollars per one meter-ton for 9 months, which are determined as follows:

For calculation of P_n as of 1 January of the year of supply	April-December of preceding year
For calculation of P_n as of 1 April of the year of supply	July of preceding year – March of year of supply
For calculation of P_n as of 1 July of the year of supply	October of preceding year – June of year of supply
For calculation of P_n as of 1 October of the year of supply	January-September of year of supply

year of supply	
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Gasoil prices are published in the "Platt's Oilgram Price Report" in the section "European monthly averages" Cargoes FOB Med. Basis Italy and are a mean value between the higher and lower quotes with the accuracy of up to the second digit after the point.

M is the parameter which is numerically equal to the mean value of monthly prices of fuel oil containing 1% sulfur in US dollars per one meter-ton for 9 months, which are determined as follows:

For calculation of P_n as of 1 January of the year of supply	April-December of preceding year
For calculation of P_n as of 1 April of the year of supply	July of preceding year – March of year of supply
For calculation of P_n as of 1 July of the year of supply	October of preceding year – June of year of supply
For calculation of P_n as of 1 October of the year of supply	January-September of year of supply

Price of heating oil containing 1% of sulphur shall published in "Platt's Oilgram Price Report" in the section "European monthly averages" Cargoes FOB Med. Basis Italy and are a mean value between the higher and lower quotes with the accuracy of up to the second digit after the point.

K is the coefficient equal to 0.8 in 2009 and equal to "1" in 2010.

All interim calculations are made with accuracy of up to the sixth digit after the point inclusively.

Contractual price P_n is rounded to the second digit after the point inclusively.

The rounding is made by eliminating the digit which follows the digit to be rounded to if this number place is between 0 to 4 inclusively, and if the number following the digit to be rounded to is between 5 to 9, 1 is added to the rounding number.

4.2 If during the Month of supply the actual lower heating power of supplied Natural gas will be higher or lower than the basic lower heating power of gas as specified in p. 4.1 of this Contract, the price in the Month of supply will be modified accordingly in direct proportion to the growth or reduction of the actual lower heating power of supplied gas and determined by the formula:

$$P_x = P_n \times Q_{act} / 8050, \text{ where}$$

P_x is actual price of Natural gas

P_n is contractual price of Natural gas

Q_{act} (kcal/cubic meter) is weighted average value of actual monthly lower heating power.

The weighted average value of actual monthly lower heating power of gas is determined as division of the sum of products of values of actual monthly lower heating power of the total volume of gas at each GMF and GCMP ($Q_{act\ GMF}$) and the quantity of Gas received at corresponding GMF and GCMP's by the bulk-volume gas supplied to the gas transmission system of Ukraine during the Month of supply for all GMF and GCMP's (with the accuracy of determining up to the fourth digit after the point inclusively):

$$Q_{act} = \sum Q_{act\ GMF} \times q_{1\ GMF} / \sum q_{1\ GMF}$$

The weighted average value of actual monthly lower heating power of gas at each GMF and GCMP shall be determined by the formula (with the accuracy of determining up to the fourth digit after the point inclusively):

$$Q_{act} \text{ GMF} = \sum Q_{act \text{ daily}} \times q_{\text{day}} / q_{\text{month}}$$

Where $Q_{act \text{ daily}}$ is average daily value of actual monthly lower heating power;

q_{day} is daily gas consumption;

q_{month} – monthly gas consumption.

Actual price for a given Month of supply will be determined within the accuracy of the second digit after comma inclusive.

4.3 In the event that the Buyer collects the volume of Natural gas exceeding by over 6 (six) per cent the Monthly supply value without coordination with the Seller, the price per 1000 cubic meters of gas collected in excess of this volume of gas shall be determined by the formula:

$$P_b = 1.5 * P_0(0.5xG/G_0 + 0.5xM/M_0) - \text{from April till September inclusively,}$$

$$P_b = 3 * P_0(0.5xG/G_0 + 0.5xM/M_0) - \text{from October till March inclusively}$$

Where P_b is the price of gas exceeding by over 6 (six) per cent the Monthly supply value, in US dollars per 1000 cubic meters,

P_0 basic price in US dollars per 1000 cubic meters for the gas exceeding by over 6 (six) per cent the Monthly supply value, which is equal to 450 US dollars per 1000 cubic meters

Where G_0 , G , M_0 , M – are parameters described in paragraph 4.1 of this Contract.

In the event that during the Month of supply the actual monthly lower heating power of supplied Natural gas is higher or lower than the basic heating power of gas as set forth in paragraph 4.1 of this Contract, the actual price of gas exceeding by over six per cent the Monthly supply volume will be adjusted accordingly and computed by the formula:

$$P_{xb} = P_b \times Q_{act} / 8050, \text{ where}$$

P_{xb} is the actual price of gas exceeding by over six per cent the Monthly supply volume, in US dollars per 1000 cubic meters.

Other parameters will correspond to the parameters specified in paragraph 4.2 of this Contract.

All provisional calculations and round-offs shall be made in accordance with paragraph 4.1 of the present Contract.

4.4. If any Party claims that circumstances at the market of fuel and energy goods have changed against what was reasonably expected by the Parties at the time of execution of this Contract, and the contractual price specified in paragraph 4.1 of this Contract does not reflect the level of market prices, the Parties will enter into negotiations concerning the adjustment of contractual price in accordance with provisions of this Contract.

4.4.1 This price adjustment request should be submitted in writing and duly justified by the Party raising this request. Upon receipt by the corresponding Party of the above request the Parties commit to start negotiations within 20 days, and, if the agreement is reached, sign the respective supplement to the present Contract.

4.4.2. Unless written agreement on revision of the contractual price is reached within 3 (three) months from the date when negotiations begin, none of the parties may challenge the

actions of another Party pertaining to performance under this Contract and take the matter to arbitration for the final decision to be taken in accordance with Article 8 of this Contract.

4.5. The price of Gas, on the basis of which it will be supplied, includes all taxes and fees (including VAT) which are to be paid in the Russian Federation.

4.6 As of the date of execution of this Contract the estimated price of gas supplied in 2009 constitutes approximately USD14,400,000,000.

The estimated price of gas to be supplied in 2010-2019 will be determined in supplementary agreements to this Contract.

The total value of the Contract constitutes the summary value of gas supplied in the course of duration of this Contract.

4.7. If the dew-point on water exceeds 8 degrees Celsius at pressure 3.92 MPa, the actual price of Natural gas Px will reduce by 0.4%.

ARTICLE 5

Payment terms

5.1 Buyer will pay the amount of the value of Monthly supply volume of gas for the Natural gas supplied by Seller on a monthly basis by transferring this amount to the Seller's account as specified in Article 11 of this Contract, as follows.

5.1.1. The Seller will issue a provisional invoice to the Buyer based on Monthly supply volume and the contractual price of Natural gas as set forth in Article 4, by no later than the 25th day of the month preceding the Month of supply. A Copy of provisional invoice will faxed to the Buyer, and the original will be sent by mail.

5.1.2. The Buyer will pay 100% value of the Monthly supply volume based on the Seller's invoice mentioned above in paragraph 5.1.1., by no later than the 7th day of the month following the Month of supply.

5.1.3. The Parties will verify the payments by no later than the 15th (fifteenth) day of the month following the Month of supply taking into account the actual gas supply volumes based on commercial gas delivery and acceptance deed and the invoice issued concurrently with the commercial deed for supplied gas considering the actual payments made under this contract.

5.1.4. The excess amount paid by the Buyer shall be off-set against payments for the next Month of supply, and the amount outstanding for the volumes of gas taken by the Buyer within the limits of tolerable deviations (no more than 6%) from the monthly volume of supply, shall be included in the invoice issued by Seller for payment for the next Month of supply. In the event that the Buyer collects Natural gas in excess of specified allowable variation without coordination with the Seller, provisions of paragraph 4.3 shall apply.

5.1.5. In the event that the Buyer failed to perform and/or improperly performed its obligations to pay for supplied Natural gas in accordance with provisions of this paragraph 5.1., payment for the Natural gas shall be made in accordance with paragraph 5.8 of this Contract beginning from the following Month of supply till the end of this Contract.

5.2 Buyer shall pay for the Natural gas supplied by Seller to the Buyer in January-February 2009 based on the invoice provided by Seller on the next day upon execution of this Contract by transferring the amount to Buyer's account specified in Article 11 of this Contract. Payment for the subject months will be made before the 7th day of the month following the Month of supply.

5.3 If the Buyer fails to perform or performs its obligations under this Contract in untimely manner, including compliance with the payment terms specified in paragraphs 5.1 and 5.8 of this Contract, the Seller may unilaterally terminate or suspend fulfillment of its obligations under this Contract in part or in full, sending notification to the Buyer, and therewith, the Contract will be suspended from the date the subject notification is received.

5.4 US dollars will be the currency in which payments under this Contract will be made.

5.5. The date when the payment is transferred to the Seller's account shall be deemed to be the day, when the payment is made.

5.6 Bank charges (commissions and tariffs) for processing of payments shall be covered by Buyer in Ukraine and by Seller in Russia.

5.7 The Parties agree to sign a quarterly payment verification deed under the Contract before the 25th day of the month following the reporting Quarter of supply.

5.8 If conditions specified in paragraph 5.1.5 of the Contract occur, payment for the Natural gas supplied by Seller to Buyer shall be made on a monthly basis for the amount corresponding to the summary value of Monthly volume of supply by transferring the amount to the Seller's account specified in Article 11 of this Contract, as follows.

5.8.1 The Seller shall, by no later than the 16th day of the month preceding the Month of supply, provide provisional invoice to the Buyer, proceeding from the monthly volume of supply and the contractual price of the natural gas, established by Article 4. Copy of the provisional invoice shall be sent to the Buyer per fax with the original sent per mail. The original should be presented to Buyer by no later than the 20th day of the month preceding the month of supply.

5.8.2. By no later than the last day of the month preceding the month of supply Buyer shall pay 100% of monthly supply based on the Buyer's invoice as set forth in paragraph 5.8.1 above.

5.8.3. The Parties will verify settlements by no later than 15th (fifteenth) day of the month following the month of supply taking into account the actual volume of gas delivery based on commercial gas delivery and acceptance deed and invoice issued concurrently with the commercial deed for the gas delivery taking into account the actual payments made in accordance with this Contract.

5.8.4. The excess amount paid by the Buyer will be offset against payments for the following month of supply, and the amount due for the volumes of gas collected by the Buyer within allowable variations (not-to-exceed five per cent) from the monthly volume will be included in the invoice issued by Seller to pay for the following month of supply. In the event that Buyer collects the volume of Natural Gas exceeding allowable limit without prior consent of Seller, paragraph 4.3 of this Contract shall apply.

5.8.5 In the event that Buyer receives initial original invoices from the Seller later than on the 20th day of the month preceding the month of supply, the payment to be made by Buyer for Monthly delivery volume due date will be extended for an appropriate number of business days.

ARTICLE 6

Liability of Parties

6.1 The Parties shall be liable for performance under this Contract. In the event that any Party fails to perform under this Contract, it shall indemnify another Party for the proven losses caused by such failure to perform.

6.2 For untimely payment for gas delivered under this Contract the Seller may charge 0.03% fee from the untimely paid amount for each day of delay in payment.

6.3 In the event that Parties have made payments as set forth in Article 6 of this Contract, the Parties will, concurrently with appropriate payments, withhold taxes in accordance with Article 20 of "Agreement between the Government of the Russian Federation and the Cabinet of Ministers of Ukraine on prevention of double taxation of income and property and tax evasion", and provide the document (tax agent's confirmation), which confirms payment (withholding) of the tax on the paid income in their country within a 10-day period from the day of withholding.

6.4 For disclosure of confidential information the Party responsible for such disclosure shall indemnify another Party for the damage caused by such disclosure, except in the cases set forth in paragraph 9.1 of this Contract.

6.5 In the event that Seller fails to deliver over 6% of monthly volume of Natural Gas, the Seller will pay penalty to Buyer in the amount of 150% of the price of total volume of natural gas it fails to deliver in the event that such deficiency occurs between April – September of any Year of delivery, or in the amount of 300% of the price of total volume of natural gas it fails to

deliver in the event that such deficiency occurs between October - March of any Year of delivery. Payment of said penalty will be made within 10 banking days upon the date of issuance by Buyer of appropriate invoice.

6.6 In the event that Buyer fails to collect above 6% of monthly volume of Gas, the Buyer will pay Seller penalty in the amount of 300% of the price of total volume of natural gas it fails to collect, in the event that such failure to collect occurs between April - September of any Year of delivery, or in the amount of 150% of the price of total volume of natural gas it fails to collect in the event that such failure to collect occurs between October - March of any Year of delivery. Payment of said penalty will be made within 10 banking days upon the date of issuance by Buyer of appropriate invoice.

ARTICLE 7

Circumstances beyond reasonable control (Force majeure)

7.1 Neither Party shall be liable to the other for failure or inappropriate performance of obligations hereunder to the extent that the failure or inappropriate performance may be due to Force Majeure conditions (fire, flood, earthquake, other acts of God, war and hostilities, blockades) which are not within the control of Parties and have direct effect on their ability to perform under this Contract and which could not be eliminated by reasonable acts of Parties. Such circumstances beyond reasonable control must be confirmed by Chamber of Commerce of the country where such circumstances have occurred within two weeks.

7.2 Notwithstanding the foregoing, for a Party to claim force majeure suspension, that Party must first give notice to the other Party within twenty three calendar days of occurrence of said circumstances beyond reasonable control specifying the details of the type and probable duration of such circumstances.

If the affected party failed to notify within the specified period of the onset of force-majeure circumstances, such party will then have no right in any event to refer to force-majeure as the grounds for exemption from liability for the default under the present Contract.

7.4 Dates by which performance obligations are scheduled to be met under this Contract will be extended for a period of time equal to the time of occurrence of circumstances beyond reasonable control.

ARTICLE 8

Dispute settlement

8.1 All disputes which may arise in relation to the interpretation and application of this Contract or in connection therewith will be settled by means of negotiations and consultations.

8.2 The Parties will seek settlement of all disputes and disagreements with relation to the interpretation and application of this Contract through negotiations. If Parties fail to find a mutually acceptable solution within 30 days after any dispute or disagreement arises, any dispute, disagreement or claim in connection with this Contract or violation, termination or avoidance thereof will be finally resolved by means of arbitration in accordance with rules of procedure of Arbitration Institute of the Chamber of Commerce of Stockholm. The composition of arbitration includes three arbitrators. The language of arbitration proceedings will be Russia. The arbitration decision shall be final and binding for both Parties.

8.3 The decision of Arbitration Institute of the Chamber of Commerce of Stockholm shall be final, subject to no appeal and have binding effect for both Parties.

8.4 Paragraphs 8.2-8.3 of this Contract related to arbitration shall be binding for both Parties, their authorized agents and successors, and these paragraphs will remain in force notwithstanding the expiration or termination of this Contract.

ARTICLE 9

Supplementary conditions

9.1 Considering the confidentiality of this Contract, the Parties will take measures to prevent disclosure of the content of this Contract to third parties.

Disclosure of content of this Contract to organizations engaged in technical implementation of this Contract, financial institutions and also, professional consultants engaged by Parties if necessary shall not be deemed to breach the terms of this Contract provided that these organizations guarantee confidentiality under the agreements executed therewith.

Disclosure of the terms of the present Contract and information related to its implementation upon lawful request of the official authorities of the host state of the Parties to this Contract shall not be regarded as violation of the present Contract.

9.2 The relationships between parties which are not regulated by this Contract may be enabled by supplementary agreements between Parties. All adjustments and amendments to this Contract shall be made in writing and signed by authorized representatives of Buyer and seller.

9.3 All amendments, supplementary agreements and attachments to this Contract, as duly signed by Parties and sent by facsimile shall have legal effect provided they are further supported by the originals sent within the terms as agreed upon between the Parties. Parties shall notify each other of any changes in their legal address, telephone numbers or telefax within five days.

9.4. This Contract shall be regulated solely by substantive law of Sweden.

9.5 If any provision of this Contract is void or ineffective in law, this shall not affect the validity of other provisions of this Contract. If any provision in this Contract is void or ineffective, Parties to the Contract undertake in this case to replace the void or ineffective provision with some valid regulation that comes as close as possible to the economic intention of such void or ineffective provision.

9.6. In case of reorganization changes in legal form and/or merger and/or other transformation of one of Parties and, as a result, transfer of its rights and obligations under this Contract to a relevant structure, the said Party shall duly assure the performance of such assignment.

9.7 Buyer commits to enter into a long-term gas supply contract with "GAZPROM sbyt Ukraina" (Ukraine) (hereinafter – GSU) for the term of 01.01.2009 to 31.12.2019 in the volume constituting 25% of total volume of imported gas to be sold to industrial consumers in Ukraine;

9.8 Herewith, the Buyer assures and guarantees that as of the date of execution of this Contract the Buyer has obtained all necessary authorization, licenses and approvals in accordance with legislation of Ukraine and corporate documents of the Buyer required for this Contract to be signed, come into effect and be implemented. These said assurances and guarantees shall be effective for the total duration of this Contract.

ARTICLE 10 Term of Contract

10.1 This Contract will come into effect as of the moment of its signing and remain valid until December 31, 2009, and as regards settlements – until full performance by the Parties of their obligations.

The present Contract shall extend to apply to the relations between parties, which have arisen since January 2009.

10.2 This Contract may be extended as agreed upon between the Parties by signing an appropriate agreement to this Contract.

10.3 It is made in two copies in the Russian language, one copy for each Party, having equal legal effect.

ARTICLE 11 Legal Addresses and Payment Information

SELLER**OJSC GAZPROM**

Legal and postal address:

OJSC GAZPROM, 16 Namyotkina St., Moscow
Russian Federation, V-420, GSP-7
117997

Account:

GAZPROMbank (Open Joint-Stock Company) 117420,
Russian Federation,

Moscow, 16 Namyotkina St., Building 1

Rubles:

Acc. 40702810000000000001

c/acc. 30101810200000000823

Beneficiary Bank

GAZPROMbank, Moscow, Russia

SWIFT CODE:

GAZPRUMM

Correspondent bank:

DEUTSCHE BANK TRUST COMPANY

AMERICAS, NEW YORK

NEW YORK, USA

SWIFT CODE:

BKTR US 33

Account #04414534

INN 7736050003

KPP 99725001

BIK 044525823

Okpo CODE 00040778

Tel.: 719-3001

BUYER**NJSC Naftogas Ukrainy**

Legal and postal address:

01001, Ukraine, Kiev,
6, B. Khmel'nitskogo St.,
OKPO code 20077720

Multicurrency account #260053012609 in

PROMINVESTBANK, Ukraine, K

SWIFT: UPIB UA UX

Correspondent: Bank of New York

USA, New York

SWIFT: IRVT US 3N

Acc.: 890-0060-077

Deutsche Bank Trust Company Americas

USA, New York

SWIFT CODE:

BKTR US 33

Acc.: 04-182-382

Multicurrency account #26000100664001

ALFA-BANK, Ukraine, Kiev,

SWIFT: ALFA UA UK

Correspondent: JP Morgan Chase Bank

USA, New York

SWIFT: CHAS US 33

Acc.: 400-940-442

Multicurrency account # 2600102817704 in

"The state Export-Import Bank of Ukraine"

Ukraine, 03150 Kiev, 127, Gorkogo St.,

SWIFT: EXBS US UX

Correspondent: JP Morgan Chase Bank

USA, New York

SWIFT: CILAS US 33

Acc: 400-124-432

Deutsche Bank Trust Company Americas New York

SWIFT: HIEK US 33

Acc: 04-094-227

CITIBANK N.A., New York

SWIFT: CITI US 33

Acc: 36-083-522

Current account #2600930000510 in

FORUM BANK, Kiev, Ukraine

SWIFT: FJSC UA UK

FORUM BANK FIRST KIEV BRANCH

39001290006

Correspondent: AMERICAN EXPRESS BANK

SWIFT: AEIB US 33

Acc.: 000749580

Deutsche Bank Trust Americas Co.

USA, New York

SWIFT: BKTR US 33

Acc.: 04-405-216

CITIBANK N.A., New York

SWIFT: CITI US 33

Acc.: 36159654

Signatures of Parties

Seller

Stamp /signature/ A.B. Miller

Buyer

stamp /signature/ O.V. Dubina

Exhibit 75



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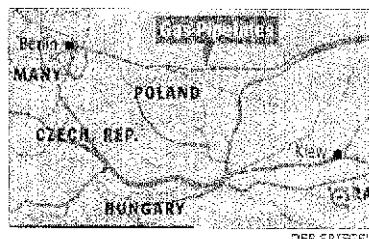
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Graphic: Map of gas pipelines that pass through Ukraine



The agreement in early 2009 which restarted gas deliveries from Russia via Ukraine to Western Europe, was hailed as a success. But since Viktor Yanukovich became Ukrainian president in February, many of those involved in the deal have been arrested. Furthermore, the president's friends have profited handsomely while the state has lost a fortune.

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The official address of the Lukyanivska pretrial detention center, named after the Lukyanivka neighborhood of Kiev and located just behind the Defense Ministry barracks, is Degtyaryovskaya uliza 13. It is a whitewashed brick building, complete with watchtowers and barbed wire, a blue steel door and a gray sliding gate. A harsh winter wind howls along the street, and the women waiting in front of the entrance with packages under their arms are shivering in the cold. The prison, a building that dates back to the 19th century, is one of the most notorious in Kiev. Although it was designed to house 2,800 prisoners, it is now overfilled with 4,000 men. One of the prisoners, Igor Didenko, says that it's horrible "to so much as touch a spoon or a cup here."

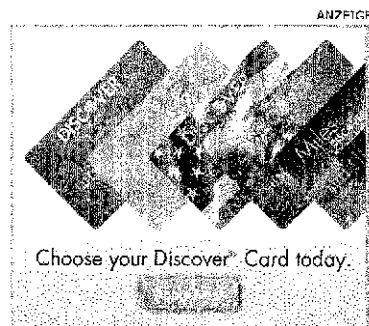
He was on his way to the dentist when he ended up in Lukyanivska. The 46-year-old is no longer the youngest, and on that afternoon his dentist was going to attach crowns to posts that had been implanted in his mouth. It was July 9, a Friday, and the weekend was about to begin in a summery Kiev, but before Didenko could mount the stairs to the dentist's office, he was lying on the asphalt in the middle of the courtyard.

Masked men had thrown him to the ground, tied his hands together and pushed him into a car. They were members of the "Alpha" special forces unit, an elite group within the Ukrainian intelligence service SBU. He was treated like a dangerous criminal when they took him to Lukyanivska, where he has now been imprisoned for almost six months.

There were petitions for clemency after his arrest. Filaret, the patriarch of the Orthodox Church, put in a good word for him, as did Leonid Kravchuk, Ukraine's first president, three dozen members of parliament, businesspeople and scientists. But the petitions have been ignored.

'After My Blood'

Why was someone like Didenko so important to the government that he was arrested like some Mafia boss? Why does Didenko believe that it is possible "that agitated



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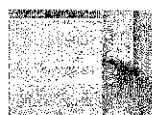
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political groups are after my blood in prison," as he shouted into the courtroom from the caged area where he was being held during his arraignment? And why is Yulia Tymoshenko, the prime minister of Ukraine until March of this year, claiming that Didenko's arrest proves "that the country has fallen into the hands of criminal organizations?"

There is nothing particularly exciting about Didenko's biography. He was born near Vinnytsia in central Ukraine in 1964. He studied commercial information technology and eventually became a businessman. For more than a decade, he served as vice-president of Naftogaz, the large state-owned gas company, and even headed the company for a long time. He has a wife and children, and a house in Kiev's upscale "Golden Gate" residential neighborhood.

"Didenko was a respected professional, a manager," says Sergei Vlessenko, a lawyer and a member of parliament, who is working with Didenko's attorneys. "He wasn't a politician."

Nevertheless, the Didenko case is highly political. It reveals the inner workings of Ukraine: how some multimillionaires are using this country -- which many non-Ukrainians only associate with the TV images of brawls in parliament -- as a vehicle for their business deals; and how the legal culture of Ukraine, a country seeking European Union membership, is being increasingly undermined.

A Giant Budgetary Hole

Didenko's story is the tale of a major deal that has to be of interest to the West, because it suffers every winter as a result of turbulence in Ukraine, even though it has trouble understanding the underlying causes. The deal involves 12 billion cubic meters of natural gas, worth billions of dollars, and an arbitration award that has torn a giant hole into the country's budget.

Billionaire Dmytro Firtash, 45, is one of the lead actors in this drama. He is one of the most powerful men in Ukraine and has been successful in the gas and chemical business for years. Valeriy Khoroshkovsky, 41, also plays a leading role. He is a media mogul, a former economics minister and steel magnate who is sometimes referred to as the "Ukrainian Berlusconi." Khoroshkovsky is also head of the Ukrainian security service, an intelligence agency which also has policing and public prosecutor duties -- a total of 30,000 employees. Finally, Viktor Yanukovich plays a leading role. The 60-year-old is a former locomotive engineer and miner who was convicted in his younger days of participation in a robbery and assault before rising to become prime minister in 2002. Since February, he has been Ukraine's president.

Igor Didenko is the final character of note.

The story began in January 2009. Only 12 hours into the new year, Russia had declared a gas war on neighboring Ukraine. On Jan. 1, at 11:48 a.m., Moscow time, the chief engineer at a compressor station near Kursk in western Russia closed a valve on a pipeline. His boss, the head of Russia's Gazprom Group, had ordered him to cut off the flow of gas to Ukraine -- in the middle of an icy winter.

The sudden shutdown of the pipeline didn't just affect Ukraine. Within a few days, the rest of Europe, dependent as it is on Russian gas -- some 80 percent of which is delivered via Ukraine -- likewise felt the squeeze. Poland, Hungary and Bulgaria reported a drastic drop in pressure, and Slovakia declared a state of emergency on Jan. 5. "The Kremlin is letting Europe freeze," the papers wrote.

Trying Western European Patience

The Continent had become accustomed to the Russian-Ukrainian gas wars, which regularly flared up in the dead of winter. But this time the conflict lasted almost three weeks, severely trying the patience of Western Europeans.

Once again, Moscow and Kiev had been unable to agree on a new delivery price. The Russians had demanded \$450 (€344) per 1,000 cubic meters, while the cash-strapped Ukrainians felt that \$235 was more appropriate. "You are taking millions of citizens in Europe hostage," a Bulgarian member of the European parliament shouted at Russian and Ukrainian representatives.

But a surprise ceasefire agreement was reached on Jan. 19. Then Ukrainian Prime Minister Tymoshenko had scored a coup in Moscow. She returned from a meeting with Russian Prime Minister Vladimir Putin with a 10-year agreement on future gas deliveries in hand. Putin's concession was a 20 percent discount on the global market price.

But two other documents, each with substantial appendices, were also signed in Moscow, documents that were long kept secret from the public. They applied to RosUkrEnergo, or RUE, the intermediary that had handled the gas deals between Russia and Ukraine until then.

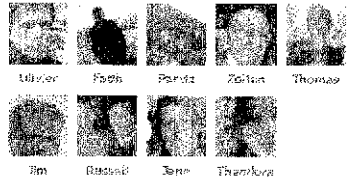


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RosUkrEnerg is the company that would put Igor Didenko in prison.

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A tent camp in support of former Ukrainian Prime Minister Yulia Tymoshenko outside the Pecherskiy District Court building in central Kiev, Ukraine on Aug. 11, 2011. AP

Pechersky court questions ex-First Deputy Prime Minister Turchynov on Tymoshenko case

Aug 11 at 16:07 | Interfax-Ukraine

Kyiv's Pechersky District Court questioned former Ukrainian First Deputy Prime Minister Oleksandr Turchynov as a witness at former

Prime Minister Yulia Tymoshenko's trial dealing with the 2009 Ukrainian-Russian gas supply agreements on

Thursday.

Following Turchynov's questioning, the court was to consider the defense team's motions.

Turchynov said at the trial that former President Viktor Yushchenko had not been legally entitled to recall a Ukrainian delegation from the negotiations with Russia concerning the gas supply contract.

"In line with the constitution, the president did not have the right to order this," he said.

Turchynov said he had learned on January 1, 2009, that the Ukrainian delegation had left the negotiations without explanations, refusing to sign an already agreed-upon contract stipulating a gas price of \$235 per 1,000 cubic meters.

"It was a shock to me. I couldn't understand what had happened. When I managed to contact [former Naftogaz Ukraine CEO Oleh] Dubyna, he told me that this was not his decision but the president's decision, who had called him just before signing the contract and demanded without any explanations that the delegation leave the talks," Turchynov said.

Turchynov said he was sure that the negotiations had been thwarted because of RosUkrEnergo's interests. "No other explanations existed for disrupting the negotiations but RosUkrEnergo's interests," he said.

"A very effective relationship system between RosUkrEnergo and one of its owners Dmytro Firtash, on the one side, and President Yushchenko on the other had been formed," he said.

This "relationship" between Firtash and Yushchenko was started even before the latter's presidential inauguration, he said.

When the Ukrainian delegation left the negotiations, "Russia viewed this as a demarche," Turchynov said.

After that, Russian Prime Minister Vladimir Putin announced that the price for gas to be sold to Ukraine would be \$450 per 1,000 cubic meters, he said.

"A lower price was never announced," he said.

Moreover, Russia later claimed "an absolutely unmanageable price" of \$730 per 1,000 cubic meters of technical gas, and this price was declared just on the eve of Tymoshenko's talks with the Russian leadership, Turchynov said.

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